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Part VIII
Common support services

Section 27B
Office of Programme Planning, Budget and Accounts

(Programme 24 of the medium-term plan for the period 2002-2005)

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* The present document contains section 27B of the proposed programme budget for the biennium 2002-2003. The approved programme budget will subsequently be issued in final form as *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 6* (A/56/6/Rev.1).

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Section 27B
Office of Programme Planning, Budget and Accounts

(Programme 24 of the medium-term plan for the period 2002-2005)

Overview

27B.1 The Office of Programme Planning, Budget and Accounts is responsible for the implementation of subprogramme 2, Programme planning, budget and accounts, of programme 24, Management and central support services, of the medium-term plan for the period 2002-2005 (A/55/6/Rev.1).

27B.2 According to the medium-term plan, the overall objectives of the subprogramme are to facilitate intergovernmental deliberations by the General Assembly and decision-making on the issues of planning, programming, budgeting and accounts of the Organization; and to ensure sound financial management of the Organization and the effective monitoring and management of its assets, including the provision of timely services to Secretariat and other users.

27B.3 The official accountable for managing this subprogramme is the Assistant Secretary-General, Controller, of the United Nations.

27B.4 The objectives of the subprogramme have been encapsulated in the responsibilities of the Office of Programme Planning, Budget and Accounts as detailed in the Secretary-General's bulletin ST/SGB/1998/13, dated 1 June 1998. In particular, responsibilities related to the establishment of budgetary and accounting policies and procedures for the Organization; ensuring compliance with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and relevant legislative mandates.

27B.5 With respect to financial accounting and reporting, an increase in resources relates to the reclassification of a P-4 post to P-5 for Chief, Payroll Section, and a new General Service (Principal level) post. The increased complexities associated with the implementation of IMIS Release 4 and its interaction with previous releases of IMIS modules 1 through 3 have made the above reclassification necessary. An additional General Service (Principal level) post is required in view of the increasing number of transactions within the travel/vendor payments and payroll processing areas of the Accounts Division.

27B.6 As regards programme planning and budgeting, the Programme Planning and Budget Division's experience and level of representation in intergovernmental, inter-agency and interdepartmental meetings relating to common service issues need to be strengthened in view of the fact that the provision of administrative services through common arrangements has become more widespread and complex throughout the United Nations system. The reclassification of one P-5 post to the D-1 level will enhance the budgetary guidance and control in this field.

27B.7 With respect to financial services relating to peacekeeping matters, no changes are foreseen in terms of the resource requirements that are financed exclusively by the support account pending completion of the comprehensive review and capacity study which is currently under way.

27B.8 The overall level of resources for the Office under the regular budget amounts to $22,367,800 before recosting, reflecting a net increase of $158,000 against the revised appropriation for 2000-2001.

27B.9 As in the past, part of the budget of the Office will be financed from extrabudgetary resources derived from programme support income received as reimbursement for the services provided by the central administration for the extrabudgetary activities, funds and programmes. For the

biennium 2002-2003, that component will amount to $12,517,000 in total, or 26.4 per cent of the total budget estimates for the Office. The Office is also financed through the support account for peacekeeping operations.

27B.10 The percentage distribution of the total resources of the Office in 2002–2003 is as reflected in table 27B.1.

Table 27B.1 **Percentage distribution of resources by component**

Component	*Regular budget*	*Extrabudgetary*
A. Executive direction and management	9.7	7.1
B. Programme of work		
1. Financial accounting and reporting	55.7	56.8
2. Programme planning and budgeting	34.6	8.2
3. Financial services relating to peacekeeping matters	-	27.9
Subtotal B	**90.3**	**92.9**
Total	**100.0**	**100.0**

27B.11 The resource growth of regular budget resources amounts to 0.7 per cent before recosting.

Table 27B.2 **Resource requirements by component**

(Thousands of United States dollars)

(1) *Regular budget*

Component	*1998-1999 expenditure*	*2000-2001 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
A. Executive direction and management	1 329.0	2 141.3	-	-	2 141.3	177.4	2 318.7
B. Programme of work							
1. Financial accounting and reporting	12 258.8	12 354.6	136.3	1.1	12 490.9	891.2	13 382.1
2. Programme planning and budgeting	6 965.2	7 713.9	21.7	0.2	7 735.6	590.2	8 324.8
Total	**20 533.0**	**22 209.8**	**158.0**	**0.7**	**22 367.8**	**1 658.8**	**24 026.6**

(2) *Extrabudgetary*

	1998-1999 expenditure	*2000-2001 estimate*	*2002-2003 estimate*
Total	**19 117.0**	**22 662.9**	**23 365.6**
Total (1) and (2)	**39 670.0**	**44 872.7**	**47 392.2**

Table 27B.3 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
	2000-2001	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*
Professional and above								
ASG	1	1	-	-	-	-	1	1
D-1/2	6	7	-	-	3	3	9	10
P-1/5	43	42	3	3	51	51	97	96
Subtotal	**50**	**50**	**3**	**3**	**54**	**54**	**107**	**107**
General Service	66	67	1	1	67	67	134	135
Total	**116**	**117**	**4**	**4**	**121**	**121**	**241**	**242**

A. Executive direction and management

Resource requirements (before recosting): $2,141,300

27B.12 The Assistant Secretary-General for Programme Planning, Budget and Accounts, the Controller, establishes budgetary and accounting policies, procedures and guidelines for the Organization and exercises financial control of the resources of the Organization. Additionally, the Controller provides the overall direction, management and coordination of the work programme of the Office and administers and ensures compliance with the Financial Regulations and Rules, as well as the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. The Controller advises the Secretary-General and the Under-Secretary-General for Management on policy matters with respect to the budget, work programmes and finances of the United Nations; represents the Secretary-General at meetings of intergovernmental and expert committees in the presentation of the budget outline, the biennial programme budgets, medium-term plans, peacekeeping budgets and budget performance reports; and represents the Secretary-General in other bodies and working groups of the United Nations system and other international forums on budgetary and financial matters.

27B.13 In addition, the IMIS Support Unit is under the direct responsibility of the Controller. The Unit's service desk provides support in the day-to-day functioning of IMIS finance modules, updates desk procedures, organizes training for users of the financial modules, provides follow-up on resolution of problems, acceptance testing and data fix requirements for IMIS, and coordinates the implementation of IMIS finance release modules at Headquarters and at offices away from Headquarters.

Table 27B.4 **Resource requirements**

Category	Resources (thousands of United States dollars) 2000-2001	2002-2003 (before recosting)	Posts 2000-2001	2002-2003
Regular budget				
Post	1 691.8	1 691.8	8	8
Non-post	449.5	449.5	-	-
Total	**2 141.3**	**2 141.3**	**8**	**8**
Extrabudgetary	1 992.2	1 658.2	7	7

27B.14 Resources amounting to $2,141,300 will provide for the continuation of eight posts, travel, general operating expenses and office automation equipment in the Controller's Office and general temporary assistance, overtime and office supplies for the Office of Programme Planning, Budget and Accounts as a whole.

B. Programme of work

Table 27B.5 **Resource requirements**

Category	Resources (thousands of United States dollars) 2000-2001	2002-2003 (before recosting)	Posts 2000-2001	2002-2003
Regular budget				
1. Financial accounting and reporting	12 354.6	12 490.9	77	78
2. Programme planning and budgeting	7 713.9	7 735.6	35	35
Total	**20 068.5**	**20 226.5**	**112**	**113**
Extrabudgetary	20 670.7	21 707.4	114	114

1. Financial accounting and reporting

Resource requirements (before recosting): $12,490,900

27B.15 This subprogramme is under the responsibility of the Accounts Division. During the biennium, the Division will continue to record and maintain all accounts of the United Nations on a fund basis; prepare financial statements for review by the Board of Auditors; control the collection of monies and assist in the monitoring of the expenditures and the financial assets of the Organization; ensure proper application of the Financial Regulations and Rules and established procedures relating to accounting matters; and effect timely and accurate payment of the financial obligations of the Organization. In addition, the Division will continue to coordinate and supervise all the health, life, property and liability insurance activities of the Organization and services to the Claims Board and the Advisory Board on Compensation Claims.

27B.16 In the biennium 2000-2001, the Accounts Division in cooperation with the IMIS team has successfully implemented the IMIS Release 4 at Headquarters. The experience gained during the biennium has indicated a need to strengthen the capacity and level of expertise of the Division in operating Release 4, given the complexity of this application, which involves interaction with other IMIS releases and frequent consultations with client departments and offices and the United Nations funds and programmes on specific issues of its implementation. That requirement is addressed through reclassification of the post of the Chief of the Payroll Section of the Division from the P-4 to the P-5 level.

Table 27B.6 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective 1: To facilitate intergovernmental deliberations and decision-making on United Nations financial statements and accounts.

Expected accomplishments	*Indicators of achievement*
(a) Improved accuracy and timeliness of United Nations financial statements.	(a) (i) Positive audit opinion of the United Nations Board of Auditors on the financial statements of the United Nations; (ii) Availability of financial statements to the Board of Auditors within three months after the end of the financial period.

Objective 2: To ensure sound accounting of United Nations assets, liabilities, income and expenditures, and the timely disbursement of various financial obligations to staff, Member States, vendors and other entities.

Expected accomplishments	*Indicators of achievement*
(a) Improved accuracy of financial accounting.	(a) Positive opinion of audit bodies on the accuracy of United Nations accounts;
(b) Improved timeliness of payments and accuracy of obligations within 30 days after receipt.	(b) (i) Percentage of all obligations processed accurately and within 30 days of receipt; (ii) Level of satisfaction of surveyed clients with respect to the services rendered, including staff insurance coverage.

External factors

27B.17 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that there are no delays in the submission and completeness of the relevant information for processing.

Outputs

27B.18 During the biennium 2002-2003, the following outputs will be delivered:

(a) Parliamentary documentation (RB/XB): annual and biennial financial reports of the Secretary-General to the General Assembly;

(b) Published material (RB/XB): technical material. Approximately 600 semi-annual financial statements for the regular budget, all peacekeeping operations, all trust funds, technical cooperation activities, revenue-producing activities, operations established by the Security Council and other special-purpose funds;

(c) Administrative support services

(i) Financial accounts (RB/XB): processing of various financial and accounting documents; recording the collection of monies and other receivables due to the Organization; production of cash-flow forecasts for regular budget and peacekeeping operations; reconciliation of bank accounts; remittances of funds to the various peacekeeping missions, regional commissions and information centres;

(ii) Payments and disbursements (RB/XB): payment of salaries and related allowances and other benefits; processing of income tax reimbursements; processing payments to vendors and other contractors; and processing of travel claims; preparation of reports and statements of earnings, including annual United Nations Joint Staff Pension Fund reports and schedules;

(iii) Systems support (RB/XB): tax reimbursement systems; the field accounting system; and the field payroll system and LAN administration;

(iv) Management and coordination of all life, health, property and liability insurance activities; study of alternative insurance plan structures as needed in the light of developments in worldwide insurance markets;

(v) Secretariat services to the United Nations Claims Board and the Advisory Board on Compensation Claims.

Table 27B.7 **Resource requirements: financial accounting and reporting**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2000-2001*	*2002-2003 (before recosting)*	*2000-2001*	*2002-2003*
Regular budget				
Post	11 539.0	11 675.3	77	78
Non-post	815.6	815.6	-	-
Total	**12 354.6**	**12 490.9**	**77**	**78**
Extrabudgetary	13 137.4	13 267.9	76	76

27B.19 The resource requirements of $12,490,900 provides for 78 posts, general temporary assistance, travel of staff, external printing, maintenance of data-processing and office automation equipment, and replacement of office automation equipment. An increase of $136,300 relates to the reclassification of the P-4 post of Chief of Payroll to the P-5 level and one new General Service (Principal level) post.

2. Programme planning and budgeting

Resource requirements (before recosting): $7,735,600

27B.20 Responsibility for programme planning and budgeting rests with the Programme Planning and Budget Division. During the biennium, the Division will continue to perform the following: (a) preparing and presenting to legislative bodies the proposals of the Secretary-General on programme and budgetary issues; (b) exercising central control over the implementation of the medium-term plan, the programme budget and extrabudgetary funds; (c) developing and monitoring the implementation of policies, procedures and methodology consistent with the relevant Financial Regulations and Rules and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation; (d) providing departments and offices with advice and guidance on programme and budgetary matters; (e) implementing and operating relevant components of IMIS; and (f) providing the relevant legislative and advisory bodies of the United Nations with substantive services on programme and budgetary issues. In addition, the Division will focus on: (a) strengthening cooperation with the Office of Internal Oversight Services on monitoring and evaluation issues, in order to enhance the integrated process of planning, budgeting, monitoring and evaluation; (b) keeping under review and ensuring the successful and full implementation of results-based budgeting and, in this regard, strengthening its cooperation with the Department of Economic and Social Affairs as regards the operation of the Integrated Monitoring and Documentation Information System; and (c) developing and implementing methods to increase the Division's orientation towards the needs of its clients, both within and outside the Secretariat.

27B.21 In the recent past, the Division has increased its attention to the financial functioning of the common support services area, given the fact that the complexity of the financial mechanisms of support services has consistently increased with a progressive introduction of common services arrangements involving interaction with the United Nations funds and programmes. The Division has therefore redirected part of its resources through internal reorganization to the financial control and monitoring of the financial activities of the central administration as well as administrative services of the United Nations Office at Geneva, the United Nations Office at Vienna and the United Nations Office at Nairobi. The experience gained during the bienniums 1998-1999 and 2000-2001 has indicated a need for greater expertise and capacity to deal with this complex area and to ensure adequate representation of the Division in the intergovernmental, inter-agency and interdepartmental meetings relating to common services issues. That requirement is addressed through reclassification of the post of the Chief of Common Services Unit of the Division from the P-5 to the D-1 level.

Table 27B.8 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective 1: To facilitate intergovernmental deliberations and decision-making on the programme planning and budgeting issues of the Organization.

Expected accomplishments	*Indicators of achievement*
(a) Improvement in the presentation of budget and medium-term plan documents (clarity, consistency, conciseness).	(a) Positive feedback from delegates on the quality of presentation of budget and medium-term plan documents.
(b) Improved availability of budgetary documents.	(b) Percentage of budgetary documents that are available by the required dates.

Objective 2: To strengthen budgetary control and monitoring of expenditures.

Expected accomplishments	*Indicators of achievement*
(a) Improved budgetary control and monitoring of expenditures.	(a) Final expenditures are closer to the allotments issued for the biennium.
(b) Increased understanding of budgetary processes by departments and offices.	(b) Percentage of surveyed departments and offices expressing satisfaction with the contribution of Programme Planning and Budget Division's advisory role in improving budgetary processes.

External factors

27B.22 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that: (a) documents received from client offices are consistent with the formal requirements of presentation and are fully adequate in meeting the requirements of the relevant legislative mandates; (b) inputs from various sources are received on time and those processed by the Department of General Assembly Affairs and Conference Services are edited and processed within the standard period of time; and (c) departments and offices follow the instructions and advice of the Programme Planning and Budget Division on expenditure control and budget implementation.

Outputs

27B.23 During the biennium 2002-2003, the following outputs will be delivered:

(a) Servicing of intergovernmental/expert bodies (RB/XB)

(i) Substantive servicing of meetings: approximately 30 formal meetings and 150 informal consultations of the Fifth Committee; approximately 60 formal meetings and 60 informal consultations of the Committee for Programme and Coordination; and approximately 150 meetings of the Advisory Committee;

(ii) Parliamentary documentation: approximately 150 reports, including the proposed programme budget outline for the biennium 2004-2005 (1); the proposed programme budget for the biennium 2004-2005 (47 documents in fascicle form); budget performance reports for the biennium 2002-2003 (2); proposed revisions to the medium-

term plan for the period 2002-2005; annual budgets and budget performance reports of the international criminal tribunals (8); reports to the Fifth Committee (30); statements of programme budget implications (45); reports to the Advisory Committee on Administrative and Budgetary Questions on specific matters (15); and conference room papers and additional information for legislative and advisory bodies as required;

(iii) Other services provided: assistance to the Fifth Committee and Committee for Programme and Coordination in the preparation of its reports to the General Assembly (approximately 50 reports);

(b) Administrative support and finance services

(i) Review of budgetary issues in draft resolutions before legislative bodies and their subsidiary bodies and the preparation of reports on revised estimates and programme budget implications;

(ii) Authorizations, guidelines, advice and instructions; allotment advices and staffing table authorizations; requests to incur unforeseen and extraordinary expenses; review and analysis of proposals relating to extrabudgetary financing; monitoring of expenditures; maintenance of vacancy statistics and certifying officers' panels;

(iii) Maintenance, updating and operation of computerized budget information system and management of data structure, data input and system control; monitoring of actual staff costs and inflation trends and creation of standard salary costs and establishment of budget costing parameters.

Table 27B.9 **Resource requirements: programme planning and budgeting**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2000-2001*	*2002-2003 (before recosting)*	*2000-2001*	*2002-2003*
Regular budget				
Post	6 840.5	6 862.2	35	35
Non-post	873.4	873.4	-	-
Total	**7 713.9**	**7 735.6**	**35**	**35**
Extrabudgetary	1 877.5	1 920.5	8	8

27B.24 The resource requirements of $7,735,600 relate to 35 posts, official travel of staff, data-processing services, rental and maintenance of data-processing and office automation equipment and replacement of office automation equipment. The increase in resources of $21,700 relates to the reclassification of a post from P-5 to D-1 to strengthen budgetary management of administrative and common services activities.

3. Financial services relating to peacekeeping matters

Resource requirements: financed exclusively by the support account for peacekeeping operations

27B.25 The subprogramme is under the responsibility of the Peacekeeping Financing Division. During the biennium, the Division will continue to focus on: (a) establishing policies, procedures and the methodology for estimation of resource requirements and providing policy guidance, consistent

with the Financial Regulations and Rules, on matters relating to the financing of peacekeeping operations; (b) preparing and presenting to legislative bodies the Secretary-General's annual budgets and performance reports, related liquidation budgets and reports on the disposition of assets, annual reports on the support account for peacekeeping operations, and other reports concerning administrative and budgetary aspects of the financing of peacekeeping operations; (c) statements to the Security Council and other reports on activities authorized by Security Council resolutions other than peacekeeping operations; (d) monitoring the cash-flow status of the special accounts for each peacekeeping operation, recommending the short-term investment of cash not immediately required for each of the special accounts, authorizing payment to Governments for settlement of certified death and disability, contingent-owned equipment and letters-of-assist claims; (e) determining average monthly troop strengths, establishing amounts reimbursable and initiating payments in relation to troop cost reimbursement to Governments; (f) providing substantive services for the relevant legislative and advising bodies of the United Nations; and (g) implementing and operating the relevant components of IMIS.

27B.26 Emphasis will be placed on refining and improving on budget formulation, procedures and techniques and standardized budget formats and presentations of budgets and financial performance reports for individual peacekeeping operations. The Division will continue to improve on financial management techniques with a view to ensuring that peacekeeping operations are administered with maximum efficiency and economy.

Table 27B.10 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective 1: To facilitate intergovernmental deliberations and decision-making on the budgetary issues of peacekeeping operations.

Expected accomplishments	*Indicators of achievement*
(a) Improved presentation of budgets and financial reports of peacekeeping operations (clarity, consistency, conciseness).	(a) Positive feedback from delegates on the quality of presentation of budgets and financial reports of peacekeeping operations.
(b) Improved availability of budgets and financial reports of peacekeeping operations.	(b) Percentage of budgets and financial reports of peacekeeping operations that are available by the required dates.

Objective 2: To strengthen budgetary control and monitoring of expenditures relating to peacekeeping operations.

Expected accomplishments	*Indicators of achievement*
Improved budgetary control and monitoring of expenditures relating to peacekeeping operations.	Final expenditures are closer to the allotments issued for peacekeeping operations.

Objective 3: To effectively administer and monitor peacekeeping cash flow requirements.

Expected accomplishments	*Indicators of achievement*
The near term operating cash needs of individual peacekeeping operations are fully met and the troop-contributing Governments are progressively reimbursed on a regular and timely basis as feasible for their provision of military and police personnel and related equipment and services.	(i) The absence of acute cash shortage situations in peacekeeping operations; (ii) Recognition by troop-contributing Governments that the Secretariat is reimbursing them in as timely a manner as possible and that they are treated on an equal basis.

External factors

27B.27 Significant external factors that may affect the achievement of the expected accomplishments are the timing and nature of mandates approved by the Security Council that frame the establishment, extension, expansion and scope and scale of activities of individual peacekeeping operations and consequently their related resource requirements. The orderly functioning of the peacekeeping budgeting process is also affected by the timeliness and realism of initial submissions from the field missions and from the Department of Peacekeeping Operations at Headquarters to the Peacekeeping Financing Division. Concomitantly, the full and best use of peacekeeping resources provided by the General Assembly is also affected by the individual missions' operating and security situation and other developments in their respective theatres of operation, which often require immediate and ad hoc responses. The administering/monitoring of peacekeeping cash flow requirements is affected by the timeliness of assessments and their payment by Member States, and in particular, the major contributors.

Outputs

27B.28 During the biennium 2002-2003, the following outputs will be delivered:

(a) Servicing of intergovernmental/expert bodies (XB)

(i) Substantive servicing of meetings: approximately 80 formal meetings and 70 informal consultations of the Fifth Committee; and approximately 230 meetings of the Advisory Committee on Administrative and Budgetary Questions;

(ii) Parliamentary documentation submission of approximately 120 reports on budget estimates and budget performance reports to the General Assembly on the financing of missions that are active, closed or in liquidation: UNMIK, UNTAET, MONUC, UNMEE, UNOMSIL/UNAMSIL, UNDOF, UNIFIL, UNIKOM, UNFICYP, UNOMIG, MINURSO, UNMIBH (including UNMOP), UNPREDEP, UNMOT, UNOMIL, UNAVEM/MONUA, MIPONUH, MINURCA, UNTAES, UNPF, UNOSOM, UNAMIR and any new missions authorized by the Security Council, as well as reports on administrative and budgetary aspects of the financing of United Nations peacekeeping operations (including the review of the rates of reimbursement, the peacekeeping reserve fund, the support account for peacekeeping operations and the United Nations Logistics Base at Brindisi); submission of approximately 60 statements of financial implications and addenda to the reports of the Secretary-General to the Security Council on the financing of all peacekeeping operations, and submission of approximately 30 written presentations to the Advisory Committee on Administrative and Budgetary Questions on specific peacekeeping financing issues;

(b) Other substantive activities: approximately 1,200 initiation-of-payment actions and letters to troop-contributing Governments;

(c) Administrative support and finance services

(i) Budget formulation: review and analysis of performance reports and cost estimates for the financing of individual peacekeeping operations and for activities related to Security Council resolutions 687 (1991) and 986 (1995) on the situation between Iraq and Kuwait, review of proposals to be financed from the trust funds established for peacekeeping/peacemaking operations, the support account for peacekeeping operations, the United Nations Logistics Base at Brindisi and General Assembly resolution 54/252 of 23 December 1999 on unforeseen and extraordinary expenses for the biennium 2000-2001; and review and verification of data generated by the Department of Peacekeeping Operations on annually updated standard ratios and the standard cost manual (including mission-specific costs) used in the formulation of peacekeeping operation budgets;

(ii) Budgetary control: issuance and revision of allotments and staffing table authorizations; review and analysis of monthly statements of expenditures for all peacekeeping operations, the support account for peacekeeping operations and the United Nations Logistics Base at Brindisi, as well as activities related to Security Council resolutions 687 (1991) and 986 (1995);

(iii) Monitoring of financial status: review and analysis of the financial status of special accounts for peacekeeping and for missions and determination of the amounts needed for operational and backstopping costs, as required; constant monitoring of cash levels of individual peacekeeping operations special accounts and projected cash flow requirements;

(iv) Payment to Governments: monthly determination of troop strength and the amounts payable to each troop-contributing Government; preparation of troop cost payment instructions when the cash flow situation permits; confirmation of availability of funds in peacekeeping special accounts before authorizing payments to Governments of claims certified by the Department of Peacekeeping Operations; issuance of authorizations and/or guidelines for other payments to each Government providing troops or logistic support to peacekeeping and other missions; and monitoring and use of the peacekeeping reserve fund;

(v) Liaison with Governments: discussions with Governments, including troop-contributing Governments, on financial matters, including the status of each mission and details of outstanding payments to troop-contributing Governments;

(vi) Rates of reimbursement formulation: review and analysis of data submitted periodically by troop-contributing Governments on the cost of providing national troops to peacekeeping and other missions; annual review and analysis of changes in inflation and exchange rates and their implications for standard rates of reimbursement for troop costs.

Table 27B.11 **Resource requirements: financial services relating to peacekeeping matters**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2000-2001*	*2002-2003 (before recosting)*	*2000-2001*	*2002-2003*
Regular budget	-	-	-	-
Post	-	-	-	-
Non-post	-	-	-	-
Total	-	-	-	-
Extrabudgetary	5 655.8	6 519.0	30	30

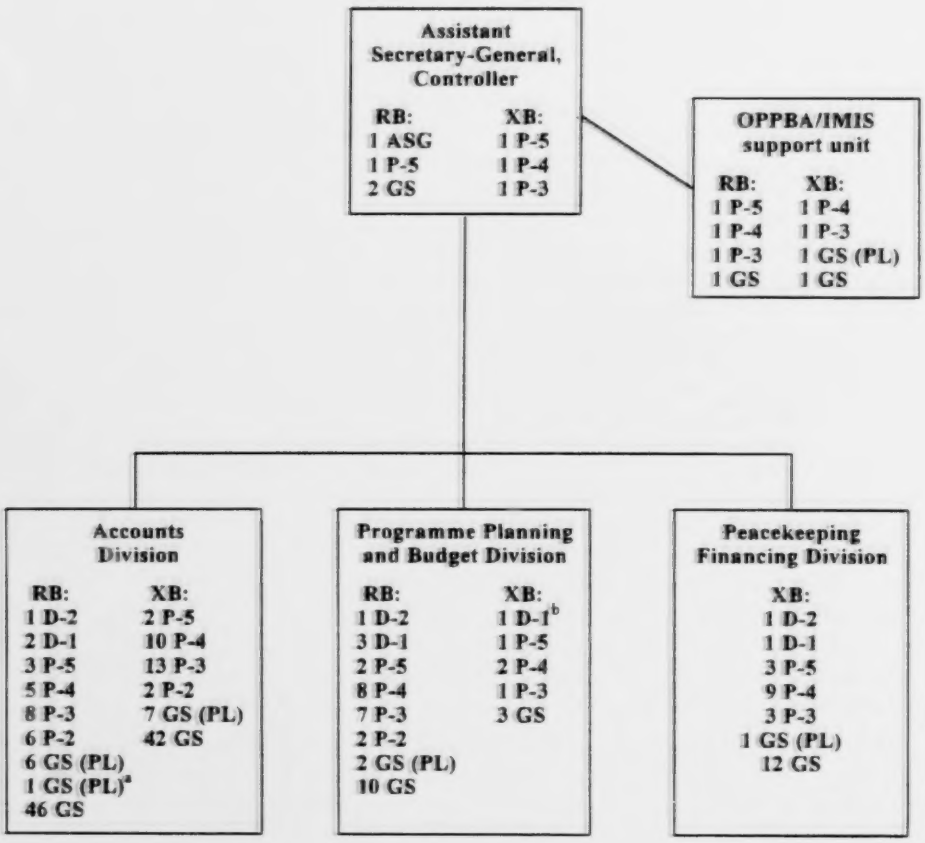
27B.29 The resource requirements of the Division are financed from the peacekeeping support account and, for the biennium 2002-2003, reflect proposals to be considered by the General Assembly at its resumed fifty-fifth session in May 2001.

Table 27B.12 **Summary of follow-up action taken to implement relevant recommendations of the Advisory Committee on Administrative and Budgetary Questions**

Brief description of the recommendation	*Action taken to implement the recommendation*
Advisory Committee on Administrative and Budgetary Questions (A/54/7, chap. II)	
The Advisory Committee requested that the Secretary-General should review the mode of financing of the posts of the Peacekeeping Financing Division, in particular of those relating to management and direction of the Division, and report in the context of the next budget estimates (para. VIII.12).	Pending the review of the comprehensive study in connection with the report of the Panel on United Nations Peacekeeping Operations (see A/55/305-S/2000/809), the posts of the Peacekeeping Financing Division, in particular those relating to management and direction of the Division, continue to be financed from the support account for peacekeeping operations.
United Nations Board of Auditors (A/55/5, chap. II)	
The Board recommended that certifying officers should ensure that funds are available before approving expenditures on trust funds and that budget officers should closely monitor trust funds to ensure that expenditures are within approved allotments (para. 21).	See the first report on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations for the biennium ended 31 December 1999 (A/55/380), paragraph 39.
The Board recommended that the Office of Programme Planning, Budget and Accounts should take action to review trust funds whose purposes have long been attained in order to identify and close those that are inactive and no longer required (para. 24).	See A/55/380, paragraph 40.

Brief description of the recommendation	*Action taken to implement the recommendation*
The Board recommended that the Administration should strengthen its efforts to collect receivables, particularly those outstanding beyond one year. The Administration agreed to the recommendation (para. 68).	See A/55/380, paragraph 7.
The Board recommended that the Administration should develop and implement, as a matter of priority, a consolidated database to facilitate the preparation of consolidated financial statements and to reduce the reliance on ad hoc reports. The Board also recommended that the Office of Programme Planning, Budget and Accounts should ensure that all adjustments made in the preparation of the financial statements are approved and supported by an adequate audit trail (para. 101).	See A/55/380, paragraphs 9 and 10.
The Board recommended that the Office of Programme Planning, Budget and Accounts, in conjunction with the IMIS project team, should promptly address the problem of the high rate of rejection of inter-office vouchers to reduce or eliminate the manual encoding into IMIS of inter-office transactions from offices away from Headquarters and to obtain the optimum benefit of automation (para. 108).	See A/55/380, paragraph 55.
The Board recommended that a system of periodic claims audit should be established at the offices of the insurance companies so that the Administration would have some reassurance that the claims were correct and representative of the actual charges made for medical care (para. 281).	As indicated in document A/55/380, paragraph 35, the complexity of the claims-processing systems is such that the recommended claims audit can be undertaken only by outside consulting or auditing firms with specific expertise in this area. The definition of the scope of work/terms of reference of such a claims audit has been drafted. A request for proposals will be issued to the market for consulting services through the Procurement Division as soon as the specifications for the claims audit have been finalized.

Office of Programme Planning, Budget and Accounts Organizational structure and post distribution for the biennium 2002-2003


Assistant Secretary-General, Controller
RB: 1 ASG, 1 P-5, 2 GS
XB: 1 P-5, 1 P-4, 1 P-3
OPPBA/IMIS support unit
RB: 1 P-5, 1 P-4, 1 P-3, 1 GS
XB: 1 P-4, 1 P-3, 1 GS (PL), 1 GS
Accounts Division
RB: 1 D-2, 2 D-1, 3 P-5, 5 P-4, 8 P-3, 6 P-2, 6 GS (PL), 1 GS (PL)[a], 46 GS
XB: 2 P-5, 10 P-4, 13 P-3, 2 P-2, 7 GS (PL), 42 GS
Programme Planning and Budget Division
RB: 1 D-2, 3 D-1, 2 P-5, 8 P-4, 7 P-3, 2 P-2, 2 GS (PL), 10 GS
XB: 1 D-1[b], 1 P-5, 2 P-4, 1 P-3, 3 GS
Peacekeeping Financing Division
XB: 1 D-2, 1 D-1, 3 P-5, 9 P-4, 3 P-3, 1 GS (PL), 12 GS

[a] New post.
[b] Outposted to the Department of Economic and Social Affairs for financial matters related to technical cooperation.

Annex

Indicative resource requirements
Office of Programme Planning, Budget and Accounts

Table A.27B.1 **Requirements by component and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Component	*1998-1999 expenditure*	*2000-2001 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
A. Executive direction and management	1 329.0	2 141.3	-	-	2 141.3	177.4	2 318.7
B. Programme of work							
1. Financial accounting and reporting	12 258.8	12 354.6	136.3	1.1	12 490.9	891.2	13 382.1
2. Programme planning and budgeting	6 965.2	7 713.9	21.7	0.2	7 735.6	590.2	8 325.8
Total	**20 553.0**	**22 209.8**	**158.0**	**0.7**	**22 367.8**	**1 658.8**	**24 026.6**

(2) *Extrabudgetary*

1998-1999 expenditure	*2000-2001 estimate*	*Source of funds*	*2002-2003 estimate*
		(a) Services in support of:	
		(i) United Nations organizations	
3 356.3	3 856.1	Support to extrabudgetary administrative structures	3 825.7
		(ii) Extrabudgetary activities	
4 911.7	6 982.0	Support to extrabudgetary substantive activities	6 938.6
1 486.1	1 681.9	Technical cooperation reimbursement resources	1 752.7
8 455.6	9 116.2	Peacekeeping operations	9 786.6
		(b) Substantive activities	
907.3	1 026.7	Tax Equalization Fund	1 062.0
-	-	(c) Operational projects	-
Total	**19 117.0**	**22 662.9**	**23 365.6**
Total (1) and (2)	**39 670.0**	**44 872.7**	**47 392.2**

Table A.27B.2 **Requirements by object of expenditure**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1998-1999 expenditure*	*2000-2001 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
Posts	18 174.3	20 071.3	158.0	0.7	20 229.3	1 541.7	21 771.0
Other staff costs	1 522.8	744.4	-	-	744.4	40.6	785.0
Consultants and experts	-	14.8	-	-	14.8	0.8	15.6
Travel of staff	26.6	25.3	-	-	25.3	1.4	26.7
Contractual services	165.3	692.2	-	-	692.2	37.9	730.1
General operating expenses	408.3	341.2	-	-	341.2	18.8	360.0
Supplies and materials	37.5	26.0	-	-	26.0	1.4	27.4
Furniture and equipment	218.2	294.6	-	-	294.6	16.2	310.8
Total	**20 553.0**	**22 209.8**	**158.0**	**0.7**	**22 367.8**	**1 658.8**	**24 026.6**

(2) *Extrabudgetary*

Object of expenditure	*1998-1999 expenditure*	*2000-2001 estimate*	*2002-2003 estimate*
Posts	18 199.2	21 822.4	23 039.2
Other staff costs	337.4	195.0	195.0
Consultants and experts	380.0	35.0	35.0
Travel of staff	139.8	78.4	46.4
Contractual services	-	532.1	50.0
Furniture and equipment	60.6	-	-
Total	**19 117.0**	**22 662.9**	**23 365.6**
Total (1) and (2)	**39 670.0**	**44 872.7**	**47 392.2**

Table A.27B.3 **Post requirements**

Category	Established regular budget posts		Temporary posts: Regular budget		Temporary posts: Extrabudgetary		Total	
	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003
Professional and above								
ASG	1	1	-	-	-	-	1	1
D-2	2	2	-	-	1	1	3	3
D-1	4	5	-	-	2	2	6	7
P-5	6	6	1	1	8	7	15	14
P-4/3	29	28	2	2	41	42	72	72
P-2/1	8	8	-	-	2	2	10	10
Subtotal	**50**	**50**	**3**	**3**	**54**	**54**	**107**	**107**
General Service								
Principal level	8	9	-	-	9	9	17	18
Other level	58	58	1	1	58	58	117	117
Subtotal	**66**	**67**	**1**	**1**	**67**	**67**	**134**	**135**
Total	**116**	**117**	**4**	**4**	**121**	**121**[a]	**241**	**242**

[a] Three P-4, 4 P-3, 1 P-2 and 14 General Service (2 Principal level and 12 Other level) posts financed from reimbursement for support to extrabudgetary administrative structures. Three P-5, 6 P-4, 6 P-3 and 19 General Service (5 Principal level and 14 Other level) posts financed from reimbursement for support to extrabudgetary substantive activities. One D-1, 1 P-4 and 9 General Service (1 Principal level and 8 Other level) posts financed from technical cooperation reimbursement resources. One D-2, 1 D-1, 4 P-5, 12 P-4, 8 P-3, 1 P-2 and 21 General Service (1 Principal level and 20 Other level) posts financed from the support account for peacekeeping operations. One P-4, 1 P-3 and 4 General Service (Other level) posts financed under the Tax Equalization Fund.

Executive direction and management

Table A.27B.4 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	1998-1999 expenditure	2000-2001 appropriation	Resource growth: Amount	Resource growth: Percentage	Total before recosting	Recosting	2002-2003 estimate
Posts	725.2	1 691.8	-	-	1 691.8	152.8	1 844.6
Other staff costs	496.0	327.2	-	-	327.2	17.8	345.0
Consultants and experts	-	14.8	-	-	14.8	0.8	15.6
Travel of staff	15.9	10.1	-	-	10.1	0.6	10.7
General operating expenses	41.1	57.6	-	-	57.6	3.2	60.8
Supplies and materials	37.5	26.0	-	-	26.0	1.4	27.4
Furniture and equipment	13.3	13.8	-	-	13.8	0.8	14.6
Total	**1 329.0**	**2 141.3**	**-**	**-**	**2 141.3**	**177.4**	**2 318.7**

(2) *Extrabudgetary*

1998-1999 expenditure	2000-2001 estimate	Source of funds	2002-2003 estimate
		(a) Services in support of:	
-	-	(i) United Nations organizations	-
		(ii) Extrabudgetary activities	
132.0	1 992.2	Support to extrabudgetary substantive activities	1 658.2
-	-	(b) Substantive activities	-
-	-	(c) Operational projects	-
Total	**132.0**	**1 992.2**	**1 658.2**
Total (1) and (2)	**1 461.0**	**4 133.5**	**3 976.9**

Table A.27B.5 **Post requirements**

Category	Established regular budget posts		Temporary posts: Regular budget		Temporary posts: Extrabudgetary		Total	
	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003
Professional and above								
ASG	1	1	-	-	-	-	1	1
P-5	1	1	1	1	1	1	3	3
P-4/3	-	-	2	2	4	4	6	6
Subtotal	**2**	**2**	**3**	**3**	**5**	**5**	**10**	**10**
General Service								
Other level	2	2	1	1	2	2	5	5
Subtotal	**2**	**2**	**1**	**1**	**2**	**2**	**5**	**5**
Total	**4**	**4**	**4**	**4**	**7**	**7**[a]	**15**	**15**

[a] One P-5, 2 P-4, 2 P-3 and 2 General Service (1 Principal and 1 Other level) posts financed from reimbursement for support to extrabudgetary substantive activities.

Resource requirements (before recosting)

Posts

A.27B.1 Requirements of $1,691,800 relate to the continuation of the posts in the immediate office of the Controller (1 Assistant Secretary-General, 1 P-5 and 2 General Service (Other level) posts); and the IMIS Support Unit (1 P-5, 1 P-4, 1 P-3 and 1 General Service (Other level) posts).

Other staff costs

A.27B.2 The total provision of $327,200 will cover (a) general temporary assistance required during periods of peak workload and for maternity leave and sick leave replacements ($51,800), and for *Repertory*-related tasks involving the preparation of draft studies (arts. 17 and 19) for volume II of Supplement No. 7 ($51,200), and (b) overtime for the Office as a whole ($224,200), in particular during sessions of the General Assembly, the Committee for Programme and Coordination, the Advisory Committee on Administrative and Budgetary Questions, and during the preparation of

revisions to the medium-term plan for the period 2002-2005, the proposed programme budget for the biennium 2004-2005, peacekeeping and tribunal annual budgets and the end-of-year closing of the accounts.

Consultants

A.27B.3 The provision of $14,800 at the maintenance level will provide ad hoc outside expertise.

Travel of staff

A.27B.4 Requirements of $10,100 at the maintenance level will provide for the Controller and/or any designated representatives to undertake travel related to the functions of the Office of the Controller.

General operating expenses

A.27B.5 The total requirements of $57,600 relate to the following: the rental of office equipment ($11,300); the Controller's office share in the maintenance and support of the local area network (LAN) technical infrastructure (including central servers) necessary for the support of central management services, such as e-mail, UNIX for IMIS, etc. ($3,900); communications ($36,300); and maintenance of existing office automation equipment ($6,100).

Supplies and materials

A.27B.6 The requirements of $26,000, at the maintenance level, relate to the cost of office supplies for the Office of Programme Planning, Budget and Accounts as a whole.

Furniture and equipment

A.27B.7 The provision of $13,800 relates to the upgrading and replacement of existing office automation equipment in the Controller's office in accordance with established replacement cycles.

Programme of work

Table A.27B.6 **Requirements by component and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Component	1998-1999 expenditure	2000-2001 appropriation	Resource growth		Total before recosting	Recosting	2002-2003 estimate
			Amount	Percentage			
1. Financial accounting and reporting	12 258.8	12 354.6	136.3	1.1	12 490.9	891.2	13 382.1
2. Programme planning and budgeting	6 965.2	7 713.9	21.7	0.2	7 735.6	590.2	8 325.8
Total	**19 224.0**	**20 068.5**	**158.0**	**0.7**	**20 226.5**	**1 481.4**	**21 707.9**

(2) *Extrabudgetary*

1998-1999 expenditure	2000-2001 estimate	Source of funds	2002-2003 estimate
		(a) Services in support of:	
		(i) United Nations organizations	
3 356.3	3 856.1	Support to extrabudgetary administrative structures	3 825.7
		(ii) Extrabudgetary activities	
4 779.7	4 989.8	Support to extrabudgetary substantive activities	5 280.4
1 486.1	1 681.9	Technical cooperation reimbursement resources	1 752.7
8 455.6	9 116.2	Peacekeeping operations	9 786.6
		(b) Substantive activities	
907.3	1 026.7	Tax Equalization Fund	1 062.0
-	-	(c) Operational projects	-
18 985.0	**20 670.7**		**21 707.4**
38 209.0	**40 739.2**		**43 415.3**

Table A.27B.7 Post requirements

Category	Established regular budget posts		Temporary posts: Regular budget		Temporary posts: Extrabudgetary		Total	
	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003
Professional and above								
D-2	2	2	-	-	1	1	3	3
D-1	4	5	-	-	2	2	6	7
P-5	5	5	-	-	7	6	12	11
P-4/3	29	28	-	-	37	38	66	66
P-2/1	8	8	-	-	2	2	10	10
Subtotal	**48**	**48**	**-**	**-**	**49**	**49**	**97**	**97**
General Service								
Principal level	8	9	-	-	8	8	16	17
Other level	56	56	-	-	57	57	113	113
Subtotal	**64**	**65**	**-**	**-**	**65**	**65**	**129**	**130**
Total	**112**	**113**	**-**	**-**	**114**	**114[a]**	**226**	**227**

[a] Three P-4, 4 P-3, 1 P-2 and 14 General Service (2 Principal level and 12 Other level) posts financed from reimbursement for support to extrabudgetary administrative structures. Two P-5, 4 P-4, 4 P-3 and 17 General Service (4 Principal level and 13 Other level) posts financed from reimbursement for support to extrabudgetary substantive activities. One D-1, 1 P-4 and 9 General Service (1 Principal level and 8 Other level) posts financed from technical cooperation reimbursement resources. One D-2, 1 D-1, 4 P-5, 12 P-4, 8 P-3, 1 P-2 and 21 General Service (1 Principal level and 20 Other level) posts financed from the support account for peacekeeping operations. One P-4, 1 P-3 and 4 General Service (Other level) posts financed under the Tax Equalization Fund.

Table A.27B.8 Percentage distribution of resources

Component	Regular budget	Extrabudgetary
1. Financial accounting and reporting	61.6	61.1
2. Programme planning and budgeting	38.4	8.9
3. Financial services relating to peacekeeping matters	-	30.0
Total	**100.0**	**100.0**

1. Financial accounting and reporting

Table A.27B.9 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1998-1999 expenditure*	*2000-2001 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
Posts	11 153.4	11 539.0	136.3	1.1	11 675.3	846.6	12 521.9
Other staff costs	731.6	417.2	-	-	417.2	22.8	440.0
Travel of staff	2.9	7.7	-	-	7.7	0.4	8.1
Contractual services	4.7	27.6	-	-	27.6	1.5	29.1
General operating expenses	219.9	134.6	-	-	134.6	7.4	142.0
Furniture and equipment	146.3	228.5	-	-	228.5	12.5	241.0
Total	**12 258.8**	**12 354.6**	**136.3**	**1.1**	**12 490.9**	**891.2**	**13 382.1**

(2) *Extrabudgetary*

1998-1999 expenditure	*2000-2001 estimate*	*Source of funds*	*2002-2003 estimate*
		(a) Services in support of:	
		(i) United Nations organizations	
3 352.2	3 856.1	Support to extrabudgetary administrative structures	3 825.7
		(ii) Extrabudgetary activities	
3 477.2	3 440.5	Support to extrabudgetary substantive activities	3 703.1
1 227.3	1 353.7	Technical cooperation reimbursement resources	1 409.5
3 339.7	3 460.4	Peacekeeping operations	3 267.6
		(b) Substantive activities	
907.3	1 026.7	Tax Equalization Fund	1 062.0
-	-	(c) Operational projects	-
12 303.7	**13 137.4**		**13 267.9**
24 562.5	**25 492.0**		**26 650.0**

Table A.27B.10 **Post requirements**

Category	Established regular budget posts		Temporary posts				Total	
			Regular budget		Extrabudgetary			
	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003
Professional and above								
D-2	1	1	-	-	-	-	1	1
D-1	2	2	-	-	-	-	2	2
P-5	2	3	-	-	3	2	5	5
P-4/3	14	13	-	-	22	23	36	36
P-2/1	6	6	-	-	2	2	8	8
Subtotal	**25**	**25**	-	-	**27**	**27**	**52**	**52**
General Service								
Principal level	6	7	-	-	7	7	13	14
Other level	46	46	-	-	42	42	88	88
Subtotal	**52**	**53**	-	-	**49**	**49**	**101**	**102**
Total	**77**	**78**	-	-	**76**	**76**[a]	**153**	**154**

[a] Three P-4, 4 P-3, 1 P-2 and 14 General Service (2 Principal level and 12 Other level) posts financed from reimbursement for support to extrabudgetary administrative structures. One P-5, 2 P-4, 3 P-3 and 14 General Service (4 Principal level and 10 Other level) posts financed from reimbursement for support to extrabudgetary substantive activities. One P-4 and 9 General Service (1 Principal level and 8 Other level) posts financed from technical cooperation reimbursement resources. One P-5, 3 P-4, 5 P-3, 1 P-2 and 8 General Service (Other level) posts financed from the support account for peacekeeping operations. One P-4, 1 P-3 and 4 General Service (Other level) posts financed under the Tax Equalization Fund.

Resource requirements (before recosting)

Posts

A.27B.8 Total requirements of $11,675,300 relate to salaries and common staff costs for 78 posts. This reflects a reclassification of one P-4 post to the P-5 level for the Chief, Payroll Section, in the light of increased complexities associated with the implementation of IMIS Release 4 and its interaction with previous releases of IMIS modules 1 through 3, and one new General Service (Principal level) post required in the payroll processing area of the Accounts Division in view of the increasing number of transactions within these areas.

Other staff costs

A.27B.9 Requirements of $417,200 are estimated for general temporary assistance for periods of peak workload and in connection with the maintenance and stabilization functions with respect to IMIS Release 4.

Travel of staff

A.27B.10 The provision of $7,700 relates to travel that will be undertaken in order to achieve better coordination of accounting and reporting procedures with duty stations away from Headquarters.

Contractual services

A.27B.11 The provision of $27,600 is for external printing of various forms.

General operating expenses

A.27B.12 The provision of $134,600 would cover the Division's share of the maintenance and support of the LAN technical infrastructure (including central servers) necessary for the support of central management services, such as e-mail, UNIX for IMIS and the maintenance of existing office automation equipment.

Furniture and equipment

A.27B.13 Requirements of $228,500 relate to the upgrading and replacement of existing office automation equipment in accordance with the established replacement cycle.

Table A.27B.11 **Significant workload indicators**

	1998-1999 (actual)	*2000-2001 (estimates based on 2000 actual)*	*2002-2003 (estimates)*
A. Accounts transactions			
(i) Preparation of financial statements and schedules	1 542	1 600	1 645
(ii) Accounts receivable transactions	68 749	69 600	70 000
(iii) Accounting entries processed	1 646 820	1 826 000	1 830 000
(iv) Bank reconciliation transactions	7 307	8 800	9 000
(v) Payments to vendors	43 876	48 000	49 000
(vi) Travel and other claims processed	30 891	35 000	36 000
(vii) Number of staff on payroll	12 810	14 800	15 000
(viii) OBMOs approved	11 322	19 630	20 000
B. Management and coordination of all life, health, property and liability insurance activities:			
(i) Negotiation of health and life insurance contracts	8	8	8
(ii) Purchase or renewal of major commercial insurance policies	18	18	18
(iii) Administration of insurance policies covering United Nations property and third-party liability	18	18	18
(iv) Number of enrolments of staff in medical, dental and life insurance (all categories of staff, including retired staff)	34 188	37 905	42 077
C. Number of claims reviewed for submission to the United Nations Claims Board and Advisory Board on Compensation Claims	450	482	482

2. Programme planning and budgeting

Table A.27B.12 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1998-1999 expenditure*	*2000-2001 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
Posts	6 295.7	6 840.5	21.7	0.3	6 862.2	542.3	7 404.5
Other staff costs	295.2	-	-	-	-	-	-
Travel of staff	7.8	7.5	-	-	7.5	0.4	7.9
Contractual services	160.6	664.6	-	-	664.6	36.4	701.0
General operating expenses	147.3	149.0	-	-	149.0	8.2	157.2
Furniture and equipment	58.6	52.3	-	-	52.3	2.9	55.2
Total	**6 965.2**	**7 713.9**	**21.7**	**0.2**	**7 735.6**	**590.2**	**8 325.8**

(2) *Extrabudgetary*

1998-1999 expenditure	*2000-2001 estimate*	*Source of funds*	*2002-2003 estimate*
		(a) Services in support of:	
		(i) United Nations organizations	
4.1	-	Support to extrabudgetary administrative structures	-
		(ii) Extrabudgetary activities	
1 302.5	1 549.3	Support to extrabudgetary substantive activities	1 577.3
258.8	328.2	Technical cooperation reimbursement resources	343.2
-	-	(b) Substantive activities	-
-	-	(c) Operational projects	-
1 565.4	**1 877.5**	**Total**	**1 920.5**
8 530.6	**9 591.4**	**Total (1) and (2)**	**10 246.3**

Table A.27B.13 **Post requirements**

Category	Established regular budget posts		Temporary posts				Total	
			Regular budget		Extrabudgetary			
	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003
Professional and above								
D-2	1	1	-	-	-	-	1	1
D-1	2	3	-	-	1	1	3	4
P-5	3	2	-	-	1	1	4	3
P-4/3	15	15	-	-	3	3	18	18
P-2/1	2	2	-	-	-	-	2	2
Subtotal	**23**	**23**	-	-	**5**	**5**	**28**	**28**
General Service								
Principal level	2	2	-	-	-	-	2	2
Other level	10	10	-	-	3	3	13	13
Subtotal	**12**	**12**	-	-	**3**	**3**	**15**	**15**
Total	**35**	**35**	-	-	**8**	**8**[a]	**43**	**43**

[a] One P-5, 2 P-4, 1 P-3 and 3 General Service (Other level) posts financed from reimbursement for support to extrabudgetary substantive activities. One D-1 post financed from technical cooperation reimbursement resources outposted to the Department of Economic and Social Affairs for the management of technical cooperation resources.

Resource requirements (before recosting)

Posts

A.27B.14 Requirements under this heading amounting to $6,862,200 would cover the salaries and common staff costs of 35 posts. A net growth of $21,700 relates to the reclassification of one P-5 post to the D-1 level, in the light of increased complexities associated with expansion of common services arrangements and the need for an adequate level of representation of the Division in intergovernmental, inter-agency and interdepartmental meetings relating to common service issues.

Travel of staff

A.27B.15 A provision of $7,500 is required for the travel of the Director or a designated representative related to coordination and guidance on budgetary policy.

Contractual services

A.27B.16 The provision of resources amounting to $664,600 would provide for data-processing services to ensure the stabilization of the updated budget information system and enhancement of the interface between the budget information system and IMIS and the other desktop applications of benefit in budgetary analysis and formulation.

General operating expenses

A.27B.17 The provision of $149,000, relates to the Division's share of the maintenance and support of the LAN technical infrastructure (including central servers) necessary for the support of central

management services such as e-mail, UNIX for IMIS and maintenance of existing office automation equipment.

Furniture and equipment

A.27B.18 The requirements of $52,300 relate to the updating and replacement of the Division's existing office automation equipment in line with the established replacement cycle.

Table A.27B.14 **Significant workload indicators**

Description	*1998-1999 actual*	*2000-2001 estimate*	*2002-2003 estimate*
Parliamentary documentation relating to: proposed outline of the programme budget, proposed programme budget, first and second budget performance reports, revised appropriations, final appropriations, reports to the Fifth Committee of the General Assembly on the programme budget, proposed revisions to the medium-term plan, reports to the Assembly on administrative and budgetary matters, as required.	130	148	150
Review of draft resolutions and decisions before the General Assembly, the Economic and Social Council and their subsidiary bodies and preparation and presentation to those bodies of statements of programme budget implications and revised estimates.	645	645	645
Issuance of allotment advice and staffing table authorizations, monitoring of expenditures, review of proposals for revisions to allotment advises, preparation of requests for supplementary estimates, preparation of requests for authorization to incur unforeseen and extraordinary expenditure.	4 644	4 700	4 700
Maintenance of vacancy statistics and certifying officers' panel, maintenance and operation of computerized budget information system and management of data structure/input and system control, creation of standard salary costs tables.	439	440	440

3. Financial services relating to peacekeeping matters

Table A.27B.15 **Requirements by source of funds**

(Thousands of United States dollars)

Extrabudgetary

1998-1999 expenditure	*2000-2001 estimate*	*Source of funds*	*2002-2003 estimate*
		(a) Services in support of:	
-	-	(i) United Nations organizations	-
		(ii) Extrabudgetary activities	
5 115.9	5 655.8	Peacekeeping operations	6 519.0
-	-	(b) Substantive activities	-
-	-	(c) Operational projects	-
5 115.9	**5 655.8**	**Total**	**6 519.0**

Table A.27B.16 **Post requirements**

	Established regular budget posts		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
Category	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*
Professional and above								
D-2	-	-	-	-	1	1	1	1
D-1	-	-	-	-	1	1	1	1
P-5	-	-	-	-	3	3	3	3
P-4/3	-	-	-	-	12	12	12	12
Subtotal	-	-	-	-	**17**	**17**	**17**	**17**
General Service								
Principal level	-	-	-	-	1	1	1	1
Other level	-	-	-	-	12	12	12	12
Subtotal	-	-	-	-	**13**	**13**	**13**	**13**
Total	-	-	-	-	**30**	**30**[a]	**30**	**30**

[a] One D-2, 1 D-1, 3 P-5, 9 P-4, 3 P-3 and 13 General Service (1 Principal level and 12 Other level) posts financed from the support account for peacekeeping operations.

Resource requirements (before recosting)

A.27B.19 The resource requirements of the Division are financed from the peacekeeping support account. The requirements for the biennium 2002-2003, reflect proposals to be considered by the General Assembly at its resumed fifty-fifth session in May 2001.

Table A.27B.17 **Significant workload indicators**

	1998-1999 (actual)	*2000-2001 (estimate based on 2000 actual)*	*2002-2003 (estimate)*
Number of reports to the General Assembly	98	108	108
Issuance of allotments and staffing table authorizations	627	741	750
Number of payments initiated to Governments	1 017	1 200	1 300